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MR. SPEAKER: The House will now adjourn for lunch and meet again at 3 p.m.

The House then adjourned for lunch.

(After lunch—3 p.m.)

IV.—GOVERNMENT RESOLUTION.

RATIFICATION OF THE CONSTITUTION (SIXTH AMENDMENT) BILL, 1956.

* THE HON. SRI C. SUBRAMANIAM: Sir, I beg to move—

“ That this House ratifies the amendments of the Seventh Schedule, Article 269 and Article 286 of the Constitution of India, proposed to be made by the Constitution (Sixth Amendment) Bill, 1956, as passed by the two Houses of Parliament.”

Sir, I am sure the hon. Members would have looked into the Amending Bill. It deals with three matters. The Second Clause deals with the Seventh Schedule to the Constitution. As far as sales tax is concerned, except sales tax with regard to the sale of newspapers, all the other items of sales tax have been allotted to the States. But now, a new item is sought to be added to the Union List after item 92, that is item 92 (a)—tax on the sale or purchase of goods other than newspapers where such sale or purchase takes place in the course of inter-State trade or commerce. Therefore, the Union Government and Parliament get the power to legislate regarding the sales or purchase tax with reference to inter-State trade or commerce.

I am sure hon. Members would have been following the history of the levy of sales tax on inter-State transactions. Till now, they were governed by Article 286 of the Constitution. That Article lays down:

“(1) No law of a State shall impose, or authorize the imposition of, a tax on the sale or purchase of goods where such sale or purchase takes place—

(a) outside the State; or

(b) in the course of the import of the goods into, or export of the goods out of, the territory of India;”

Therefore, if a sale should take place outside the State, naturally any State within whose jurisdiction the sale did not take place, will not have the power to impose, in respect of that sale, any tax. But there is an Explanation to Article 286 (1) which says: “ For the purposes of sub-clause (a), a sale or purchase shall be deemed to have taken place in the State in which the goods have actually been delivered as a direct result of such sale or purchase for the purpose of consumption in that State, notwithstanding the fact that under the general law relating to sale of goods the property in the goods has by reason of such sale or purchase passed

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in another State." That is to say, in deciding whether a particular sale transaction was outside the State or not, they provided an exception here. If that sale was with reference to any article, which was to be delivered in another State for consumption in that State, then in spite of the fact that the sale itself took place outside the State under the Explanation, it should be deemed to be a sale in the State where the delivery has taken place for purposes of consumption. In interpreting the Explanation, divergent views have been expressed even by the highest judicial authorities—High Courts and the Supreme Court. The Supreme Court itself has given two decisions in the matter. In a decision given in 1953, the Supreme Court held that sub-clause (1) (a) of Article 286 and the Explanation in sub-clause (1) prohibited the taxation of a sale involving inter-State elements by all States except the State in which the goods were delivered for the purposes of consumption therein. Therefore, the State in which the goods are delivered for the purpose of consumption could levy the tax, even though the sale transaction itself had taken place outside the State. Now the position arises in which a State has to levy tax on dealers living outside that State in respect of transactions taking place outside that State. The dealers may not have any assets at all in the State which levies the tax. Steps had to be taken by other State Governments for collecting the tax. Therefore, the levy and collection of this tax created a lot of difficulties.

In 1955 this decision of the Supreme Court was reversed. The Supreme Court laid down that even though for certain purposes, a sale shall be deemed to be a sale within the State in which the goods had actually been delivered for consumption, still its character of being an inter-State transaction had not been taken away, and that unless the Parliament specifically authorized the levy of a tax on such transactions under article 286 (2), the State Legislatures had no power to levy the tax. That was the later decision. So much so to-day we are in a position in which neither the State in which the sale takes place nor the State in which the goods are delivered for consumption has got the power to tax. So inter-State transactions are going completely without being taxed. This position has led to considerable evasion of the tax. I am sure hon. Members would have heard about Madras residents going and purchasing motor cars in border States like the Andhra State and the cars being delivered to the purchasers in the Madras State. That sort of transaction is a transaction on which neither the Andhra State nor the Madras State can levy a tax. Motor cars and also other goods were being purchased in this manner. Parliament considered all these aspects and felt that it should have the power to levy the tax so far as inter-State transactions were concerned. To empower the Union Government to levy the tax, it is proposed to add this tax as a new item in the Union List of taxes.

Although the tax on inter-State sales and purchases will be levied and collected by the Union Government, the proceeds of

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the tax will not accrue to that Government, but will be divided among the various States in accordance with such principles of distribution as may be formulated by Parliament by law. Article 269 (1) contains a list of the duties and taxes that shall be levied and collected by the Union Government but the proceeds of which shall be assigned to the States. It is proposed to amend that Article by adding to that list the tax on inter-State sales and purchases.

Then there is another amendment and this is a little bit important. After clause (2) of Article 269, the following new clause is added as clause (3) :—

Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce.

Till now, what is in the course of inter-State trade or commerce has been in a state of flux. There have been various decisions on this topic. Now it has been laid down that only by the test of the last transaction, it will be decided whether a transaction is an inter-State transaction or not and that no other transaction will come within the definition of inter-State transaction. Suppose in a State *A* sells to *B* and *B* sells to *C* who is a person residing in another State. Now the sale by *B* to *C* is necessarily an inter-State transaction. What about the sale by *A* to *B*? It has been held now that that sale will be an intra-State transaction and not an inter-State transaction, because there is no question of the goods passing into another State. But the argument has been put forward that if sale by *A* to *B* was itself with the object of *B* selling to *C* who belongs to another State and that therefore the sale *A* to *B* should also be considered as an inter-State transaction. With regard to import and export trade also, it has been held that only by the test of the last transaction, it will be decided whether a transaction is in the course of export trade or commerce or not. Now Parliament is taking powers for the purpose of defining the principles for determining when a sale or purchase is taking place in a State. It may be that Parliament may set aside the principles of all these decisions and bring in new principles for determining these things. Even though it might be a prior transaction, if the sale was intended to pass the goods to another State and there could have been no possibility of the goods being consumed in the State where the first transaction took place, then the Parliament might say that it should be considered to be a transaction taking place in the course of inter-State trade. Whereas now, in respect of certain transactions, we are entitled to treat them as intra-State transactions and levy tax on them. It might be that Parliament might bring in legislation taking these transactions out and making them inter-State transactions and put a bar on the States levying sales tax. That is the purpose of bringing in entry 92-A and adding one sub-clause to clause (1) of Article 269, and the insertion of a new clause (clause 3) after clause 2.

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We now come to Article 286, clause 3. This clause 3 says—

“ No law made by the Legislature of a State imposing, or authorising the imposition of, a tax on the sale or purchase of any such goods as have been declared by Parliament by law to be essential for the life of the community shall have effect unless it has been reserved for the consideration of the President and has received his assent.”

This is with reference to certain articles which are declared by Parliament as essential commodities. In respect of these articles, no new law levying any sales tax could be passed unless we reserve that Bill for the assent of the President and the assent of the President is obtained. So the power of the legislature in respect of these essential articles is curtailed to that extent. Hon. Members are aware that a law has been passed by Parliament in which certain articles have been declared to be essential articles—foodgrains, medium cloth and woollen articles. The position in respect of old laws for levy of sales tax on these articles was not affected. But in respect of any new law, which any State may contemplate bringing forward in respect of these essential articles, that State will have to reserve that Bill for the assent of the President and they will have to obtain the President's assent to the Bill. Take, for example, Madras. We have levied multi-point sales tax on foodgrains. This is not affected at all. But in a State where food articles have not been taxed already, and that State wants to levy a tax on food articles now (even if it be a small tax), then that State will have to get the assent of the President to the levy of that tax. But we are not in that position. This was further scrutinised by the Taxation Enquiry Commission and they have stated that what article is an essential article and what should not be taxed are matters which should be left to the discretion of the State Governments. They have stated that they should not restrict the powers of the State Governments in regard to the levy of this tax, because what is an essential commodity in a particular area may not be an essential commodity in another area. For example, woollen goods are not essential articles as far as South India is concerned. But in Northern India, where they have severe winter, woollen articles may be essential articles. Then, we have introduced Prohibition here. Therefore no tax is being paid by the poorer section of the people by taking to drinks. But in an area where Prohibition has not become effective, and taxes are collected on the drinks, then the poorer section of people, who resort to these drinks, pay taxes. A State which introduces total Prohibition may come forward with a proposal to levy a tax on foodgrains or other essential commodities which are being used by the poorer section of the people. All these matters should be left to the discretion of the State Governments, and they should take the entire responsibility. These should not be left to Parliament, which is an All-India body with an All-India background, to declare what are essential articles with reference to various States. Parliament has now come to

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the conclusion, as a result of the points put forward by the Taxation Enquiry Commission, that clause (3) of Article 286 should be annulled. This is being given effect to. But there are certain other cases where even though the article may not be an essential article, still it may be a raw material which is being used in the manufacturing process in various other States. In this case, if the raw material is taxed by a particular State, then that tax is not being paid by any consumer in that State. That raw material has to necessarily go to another State for the purpose of being used in manufacturing other articles. Therefore, when this raw material is taxed by a particular State and when it is not consumed there, the tax is not borne by the consumers of that State. So by levying sales tax on raw materials which are used in another State for manufacturing other articles, the raw materials producing State levies a tax on the consumer in another State. This is against the principles of levying sales tax. That is why in respect of these essential raw materials, the Taxation Enquiry Commission made the recommendation that Parliament should regulate the levy of sales tax. Having gone into the facts of the case of these various articles, Parliament has now come to the conclusion that it is not necessary to restrict it to raw materials alone but that there should be a general provision. And that is what Parliament proposes to bring in now. This is what new clause (3) says :—

“ Any law of a State shall, in so far as it imposes, or authorises the imposition of, a tax on the sale or purchase of goods declared by Parliament by law to be of special importance in inter-State trade or commerce, be subject to such restrictions and conditions in regard to the system of levy, rates and other incidents of the tax as Parliament may by law specify.”

If by law Parliament specifies any article to be of special importance in inter-State trade or commerce, then we will be subject to the restrictions which may be placed by Parliament. This is the position. Therefore, this goes a little beyond the recommendations of the Taxation Enquiry Commission Report. To-morrow Parliament may by law say that food articles also are commodities of special importance in inter-State trade. In that case, the levy of sales tax on the transactions relating to food articles will be governed by what Parliament lays down. For example, Parliament may say that cloth forms an article of special importance in inter-State trade, because production of cloth takes place only in certain areas, and therefore cloth is of special importance. Then we will be subject to the restrictions which may be imposed by Parliament. But I do not think that we need object to this provision as we are situated. Because, we are the importers of many articles from outside, and particularly if Parliament extends the restriction to food articles also, on the whole we will be the gainers. Therefore, we need not take objection to the widening of the scope of the new sub-clause (3) of article 286. As it is

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proposed, we can agree to the amendments proposed by the Parliament in respect of the Constitution. I am sure the hon. Members would have read with great interest the debate which had taken place in the Parliament, the Lok Sabha and the Rajya Sabha, and they would have noted the essential points. I have also attempted to place before this House the essential points arising out of this measure. I hope the House will give its unanimous support and give its concurrence to this measure.

MR. SPEAKER: Motion moved—

“ That this House ratifies the amendments of the Seventh Schedule, Article 269 and Article 286 of the Constitution of India, proposed to be made by the Constitution (Sixth Amendment) Bill, 1956, as passed by the two Houses of Parliament.”

* SRI B. VAIKUNTA BALIGA: Mr. Speaker, I rise to support the Motion before the House. In doing so, I must confess that I am not able to understand all the implications that have been broadly mentioned by the Hon. Leader of the House who moved this Resolution. Sales tax is a fairly new branch of law which came into existence for the first time soon after the First World War in 1914 when the French lawyers and legislators invented this and put it in motion. Thereafter, it was copied by Government after Government as it brought a large revenue. In our State, when it was first introduced for the purpose of defraying expenditure consequent on the introduction of Prohibition, it was thought that the revenue from that tax would not be so large. But, later on, one of the predecessors of the present Leader of the House, the then Finance Minister Mr. Gopala Reddy was worshipping this sales tax as Kamadhenu which was yielding lot of money for meeting the expenditure to be incurred on the various schemes that he wanted to put through. This measure of taxation and this branch of law is yet empirical with no scientific basis. I am saying this with a certain amount of responsibility and study in this matter. Sales tax has not been fitted in with the economy of the country, particularly the socialistic pattern that has been envisaged and which is now the target and ideal of the Governments in the country to achieve. Of course, taxation is necessary for the purpose of finding the revenue. Surely, the Government have to get revenue from persons who can afford to pay the taxes. But, to impose the tax upon very, very poor families which are not able to meet the expenses every day or every month is something which cannot be easily reconciled. At the same time, to differentiate between one person and another, subject and subject is no easy matter. It is in that context that this inter-State sales tax has given rise to conflicting principles. But, fortunately, with a view to having a firm pattern consistent with the interests of the States, in order to avoid any escape from the payment of tax, a scheme has been formulated, that has been dealt with by the Parliament and sent to us for ratification. This taxation on sales is primarily, under the Constitution, a subject to be dealt with

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by the State Legislature. What has been attempted by the Parliament is really an invasion into our domain and we cannot lightly bow down to it. It is a matter to be carefully and seriously considered by this House. Personally, I feel that having regard to all the circumstances, if a country is to have a free progress, a certain amount of co-ordination between one State and another is inevitable. I am reminded in this connexion of a story that is constantly mentioned by the villagers in my part of the country. You know the cat shakes its head as many times as there are disturbances. The villages wanted a pedestal to put a lamp and that lamp was sought to be placed over the heads of six cats together which was almost impossible. Similarly, the inter-State tax has come to a stage when it is bristling with so many difficulties that any sort of reconciliation is impossible. Hon. Members must have seen how it was first introduced, and later how an explanation was added to the Madras General Sales Tax. When we see how it has been reviewed by the Judges of the High Court and how it has been dealt with by the Judges of the Supreme Court, it makes us to simply bewilder. The only solution is the present amendment which has been brought forward. At the same time, I cannot say I am very happy. This amendment will not be the last of its kind so long as hurdles are created by the imposition of this tax, as people will still try to get over the hurdles and try to avoid them. But, the enunciation of this principle is expected to work to the entire satisfaction of everybody. We must have a consistent, co-ordinated, well-balanced scheme of taxation in all the States. So far as sales tax is concerned, there has been a disturbed balance. There has been quite a lot of attempts at evasion. The Hon. Leader of the House also pointed out how people brought their motor cars from some other neighbouring States in order to avoid the payment of sales tax. Moreover, the rate of taxation in all the States is not the same. In one State it is higher than the other State. So, the consumer adopts his own ways. Consequently, there is imbalance. This cannot be taken individually. I am feeling that we have reached a stage where we must have scientific and basic principles enunciated and such principles should come into force simultaneously in all the States. But, that is not a matter which could be dealt with by this Legislature. It shall be the endeavour of the Central Government to move in the matter and guide the various States by evolving a sort of uniform principle in all these matters. That again will depend upon the needs of the States and ways for raising the necessary revenue to meet those needs. These are the multiple principles which have to be borne in mind and which should result in the correlation of the needs of the various States. It should be the endeavour of the Central Government to take all these aspects into consideration and evolve uniform principles for a satisfactory, if not an ideal legislation.

So far as the present legislation now before the House is concerned, I must certainly congratulate the Government on bringing

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forward such a measure which is an improvement upon the existing sorry state of affairs. There may be a certain amount of hardship. There cannot be retrospective effect. In the interpretation of the various sections, in the swing of the pendulum so to say, a number of merchants, industrialists, shopkeepers and others have been put to certain payments which they need not pay. I am only pointing out how hasty legislation, immature legislation is putting hardship upon the people for which there is no justification. I do therefore wish to say that not only this legislation, but much more in this line will be needed to set matters at rest and to evolve consistent principles in the matter of taxation. Now, Sir, one of the points enunciated in this Bill is that whatever revenue is collected as inter-State sales tax will be distributed among the various States. I do not know whether this matter has been clarified or whether it has got to be clarified only hereafter. There should be clarification as to whether the distribution will be done according to the number of units or the amount collected from each State. There may be some slight difficulty in regard to this matter and it is better that some principle is evolved to the satisfaction of all. It is necessary that this aspect should be clearly understood. I have no doubt that every State will try to protect its own interest. Therefore, it may not be necessary, while dealing with this resolution here, that we should enter into such details. At the same time, such details are necessary. Year after year, large sums of money will be collected from the States and there should be just principles evolved for the equitable distribution of the proceeds. I do feel that sales tax on essential commodities is a standing reproach to all legislation in the State. Essential food articles should be exempted from this tax so that every man is free to buy as much as he wishes to nourish his body and maintain his intelligence.

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p.m. Unless we exempt essential articles, I feel, Sir, that there is a certain amount of moral blame attached to any party in power. In this light, I would appeal to the Government to bring forward a legislation to exempt all essential articles at the earliest available moment. Now, Sir, having made myself clear on this point, I resume my seat thanking the Hon. Speaker and supporting the Motion before the House.

SRI P. RAMAMURTHI : Mr. Speaker, Sir, I associate myself with the sentiments expressed by the hon. Member Sri Vaikunta Baliga on the question of essential articles being exempted from taxation of any type whatsoever. But just now we are not in that particular question. The scope of the Constitution (Sixth Amendment) Bill, 1956, that is now before this House is far more restricted. The position at present is that any State which wants to impose sales tax on essential articles should get the prior sanction of the President before the introduction of such a measure on those lines. But what we are now concerned with is that this amending Bill seeks to do away with that provision, viz., the necessity to obtain the prior sanction of the President. Now if a particular

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State wants to impose a tax on essential articles, they must take the responsibility themselves. They must know what the consequences are. Of course, our State has already imposed a tax on a number of foodgrains. But we know what happened in Uttar Pradesh. There as soon as the sales tax was imposed on essential commodities, there was a great agitation and the State Government were forced to bend to a certain extent. So, any State which imposes a tax must be fully alive to its responsibility and should not look to the President for assent. In a way it does not affect us. The amendment of the Constitution that is before us first of all, seeks to do with certain conflicting position arisen out of the judgment of the High Court with regard to "what constitutes an inter-State transaction" and all that. To that extent it is a welcome thing. But unfortunately the position is that it is not clear from this amendment as to what constituted an inter-State transaction though "Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in any of the ways mentioned in clause (1) of Article 286 of the Constitution". Therefore, even after the amendment is passed, until the Parliament by statute lays down certain principles, the position will be much worse than what it is to-day and many of the people who have evaded this tax will continue to do so. Sir, it may happen that the Parliament may not be sitting when certain principles would have to be enacted immediately. That means there is going to be a delay in the enactment of such a legislation in the Parliament. To meet such a contingency, I suggest that the Madras Government should recommend to the President or the Central Government that immediately an Ordinance must issue to define these principles so that evasion does not take place.

The second thing which I would like to point out is the vagueness in sub-clause (3) of Article 286 of the Constitution. It says—

"Any law of a State shall, in so far as it imposes, or authorizes the imposition of, a tax on the sale or purchase of goods declared by Parliament by law to be of special importance in inter-State trade or commerce, be subject to such restrictions and conditions in regard to the system of levy, etc. . ."

I do not like the wording of this sub-clause and I do not know whether it would be useful to have it as it is. I look at the country as a whole and looking at it from that point of view, the question is not so simple as the Hon. Minister for Finance has tried to make out. The wording 'to be of special importance in inter-State trade or commerce' is not clear. It is not a question whether a particular article is an important article in inter-State trade or commerce. For example, paddy or rice which is an essential article has got to pass from one State to another State in the course of trade. It may be a very important article of inter-State trade but the wording is not clear in that respect. It is not a question of laying down certain principles with regard to restrictions and conditions in regard to the system of levy, rates and other incidents of the tax. Nobody knows what exactly the phrase 'of special

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importance in inter-State trade or commerce' means. If the amendment had been more precise, things would have been far better but unfortunately some of these things are so vague. For instance, what exactly are the principles? What are the articles which are of importance in inter-State trade or commerce? Since they are not defined, the scope of this particular clause is far wider than what is contemplated in the Report of the Taxation Enquiry Commission. I, therefore, suggest that this House and the Government should recommend to the Central Government that this clause must be properly worded so that the intention must be made absolutely clear without giving room for different interpretations. With these words, I support the Motion before the House.

* THE HON. SRI C. SUBRAMANIAM: Sir, I really welcome the suggestion of the hon. Leader of the Opposition with regard to the necessity to have an early Parliamentary enactment in regard to the principles laid down in the proposed amendment of the Constitution. Unless the Parliament makes law, the amendment of the Constitution by itself does not solve many of the difficulties. No doubt, that will solve difficulties with regard to the judicial interpretation. But with reference to the evasion and the levy of tax on inter-State transaction, action could be taken only after the Parliament makes the necessary enactment. So, even though we may be in a hurry to give our concurrence to the amendment of this Bill and the amendment comes into effect, still the evasion to which I made a reference in the opening speech will go on unabated perhaps on a larger scale. Till the Parliamentary legislation comes into effect, the evaders would like to make hay while the sun shines. Therefore, I welcome the suggestion that if the Parliament cannot immediately bring forward the necessary law, it should be done by the promulgation of an Ordinance. I am sure, the Central Government will take this point into consideration and if necessary this Government also will address the Central Government in respect of this matter so that the Parliamentary enactment may come into effect at as early a date as possible.

As regards sub-clause (3) of Article 286 of the Constitution, I do not see any difficulty in its wording. The wording 'of special importance in inter-State trade or commerce' is quite explicit enough and no other wording can be used. It could only be 'in inter-State trade or commerce' and it cannot be 'to inter-State trade or commerce' or anything else. Therefore, I do not think that is going to cause any difficulty. Once the Parliament says that such and such articles are of special importance in inter-State trade or commerce, there is no fear of that being questioned in any court of law. Therefore, what are the articles which Parliament would consider as being specially important will be the main thing that we have to consider. If only hon. Members can go through the debate in the Parliament they will find that the only articles which would be considered for the present would be raw materials and, if necessary, food articles. But, apart from that, it is open to Parliament to bring in any of the articles but it is not contemplated.

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Then, there is the question, whether it is possible to mention all those articles in the Constitution itself. It is not advisable because the pattern of inter-State trade may be changing and we may have to include or exclude some of the articles in which case we should not be put to the necessity of amending the Constitution itself for that purpose. Therefore it is quite proper that in respect of the declaration of the articles it is left to Parliament. Therefore I do not see any difficulty which the Leader of the Opposition tried to point out. 3-50 p.m.

Then Sri Baliga raised another important issue with regard to the levy of sales tax on essential articles and it was sought to be endorsed by the Leader of the Opposition with enthusiasm. The hon. Member does not understand the real significance of levying sales tax on food articles. He seems to think that everybody who consumes food articles is paying sales tax. It is not so. Hon. Members know that 80 to 85 per cent of the population live in rural areas and out of that 70 to 80 per cent of the people are engaged in agricultural operations. As far as they are concerned they do not depend upon the purchase of food articles in open market for the purpose of meeting their own food requirements. An assessment has been made by an expert to find out how much of these food articles produced in the agricultural sector go into the open market for sale so that they may be available for purposes of taxation. An expert authority has assessed that 15 per cent of the food articles produced comes into the open market for sale. Another authority has fixed it at 20 per cent. Anyhow it is between 15 and 20 per cent. In the villages these food articles which come into the open market are sold in petty shops and those shops are not subject to taxation because mostly they do not come minimum turnover clause for the purpose of bringing them into the clutches of sales tax operations. Therefore these petty shops in rural areas do not come into the picture at all. In urban areas shops dealing with foodgrains come into the picture. We are justified in levying this tax on the urban population as against the rural population. There are poor people in urban areas; but when compared to the standards prevailing in rural areas, however poor a person might be in an urban area, he is comparatively better placed than a poor man to a rural area. Therefore, if the principle of taxation has got to be applied in a poor country, then amongst the poor people we have to select the better-placed people. We have selected those people and we are collecting this tax on food articles only from consumers in urban areas. I am prepared to justify this. Let us compare the labour population in the rural areas and the labour population in the urban areas. The income of a labourer in the urban area is four times that of the income of an agricultural labourer. In these circumstances, for the benefit of the people in the rural areas, if we collect this tax from the people living in the urban areas, certainly there is the greatest justification for it. Therefore, let us not delude ourselves by saying that these are essential articles and that therefore these should not be taxed. We should take into consideration

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who are paying this tax and for the benefit of whom. If these facts are taken into consideration we can easily justify the tax on foodgrains. It is not as if the Madras Government have no heart for the poor people and they are out of fleece all the people. We have gone into the economics, the ethics and the morality of it and we are justified in levying this tax on food articles particularly when the tax comes from the people in the urban areas. As far as the amendment to the Constitution is concerned, this matter is not relevant. But since this point has been put forward with somewhat poignant feeling by Mr. Baliga which was readily endorsed by the Leader of the Opposition, I thought I should answer that.

I hope as far as this resolution is concerned it will be unanimously passed.

MR. SPEAKER: The question is—

“ That this House ratifies the amendments of the Seventh Schedule, Article 269 and Article 286 of the Constitution of India, proposed to be made by the Constitution (Sixth Amendment) Bill, 1956, as passed by the two Houses of Parliament.”

The Resolution was put and carried.

MR. SPEAKER: The House will now adjourn and meet again at 9 a.m. to-morrow.

The House then adjourned. (3-55 p.m.)

V.—PAPERS LAID ON THE TABLE OF THE HOUSE.

*41. *Report of the Committee on Public Accounts on the Accounts of the State of Madras for the year 1952-53.*

42. *The Madras Buildings (Lease and Rent Control) Amendment Bill, 1956.*